

*Repealed by Ord 102
8/14/13*

ORDINANCE NO. 82

AN ORDINANCE OF THE VILLAGE COUNCIL OF THE VILLAGE OF GOLF, FLORIDA, REPEALING IN ITS ENTIRETY ORDINANCE NO. 39, CONCERNING LOCAL "OCCUPATIONAL LICENSES" AND ADOPTING AN ENTIRELY NEW ORDINANCE CONCERNING THIS SUBJECT MATTER WHICH IS NOW TO BE REFERRED TO UNDER STATE LAW AS "LOCAL BUSINESS TAX RECEIPTS" IN ORDER TO COMPLY WITH A RECENTLY ADOPTED LEGISLATIVE ACT, HOUSE BILL 1269; PROVIDING A CONFLICTS CLAUSE AND A SEVERABILITY CLAUSE; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, Florida House Bill 1269, which changes the term "local occupational license tax" to the term "local business tax" and which defines the term "receipt" as it relates to said tax, was approved by the Governor of Florida on June 9, 2006; and

WHEREAS, the Village Council of the Village of Golf desires to update its Code of Ordinances to make certain it conforms with these revisions to state law; and

WHEREAS, the Village Council believes that repealing Ordinance No. 39 regarding "occupational licenses" and adopting this entirely new ordinance to provide for the above-stated revisions concerning "business tax receipts" in the Village is in the best interests of the health, safety and welfare of the citizens of the Village of Golf.

NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE COUNCIL OF THE VILLAGE OF GOLF, FLORIDA, THAT:

Section 1: Ordinance No. 39 is hereby repealed in its entirety and shall be of no further force and effect; and the Village of Golf hereby adopts this ordinance ("Ordinance") as its "Business Tax Receipt" Ordinance; providing that the Village of which shall hereafter read as follows:

VILLAGE OF GOLF

"BUSINESS TAX RECEIPT" ORDINANCE

Sec. 1. Application for business tax receipt /registration decal; issuance; denial.

1.01 Applicants for business tax receipts or registration decals shall be required to apply for such receipt/decal in writing, setting forth the name of the business, the principals involved, the addresses of the applicant and the business and the classification of the

business.

1.02 No business tax receipt /registration decal shall be issued except upon certification of the applicant establishing property valuation, if required, county or state competency number, number of persons employed, and any other information the Village Manager shall find reasonably necessary. The application and affidavit required by this section shall be retained as a part of the records of the Village.

1.03 Prior to the denial of any application for a business tax receipt/registration decal by the Village, the applicant shall be given an opportunity to be heard upon reasonable notice.

Sec. 2. Levy of business tax.

A business tax receipt /registration fee is hereby levied on and shall be collected from every person carrying on, engaging in or managing any business, profession, or occupation within the Village as categorized below.

2.01 Maintains a permanent business location or branch office within the Village for the privilege of engaging in or managing any business, profession, or occupation within the Village.

2.02 Not qualifying under the provisions of subsection (1) of this section, but transacts any business or engages in any occupation or profession in interstate commerce, if the business tax/registration decal fee is not prohibited by section 8, Article I, of the United States Constitution.

Sec. 3. Enumerated.

3.01 Every person carrying on, engaging in, managing, or conducting any business, profession, or occupation within the Village, as provided in this Ordinance, shall secure and have a business tax receipt /registration decal as set forth in Subsection 1.01. and pay the business tax/fee as provided in this section. Each of the amounts enumerated in this section shall be uniform throughout the classification and the applicant shall pay the indicated amount as the business tax/registration levied under this Ordinance for each year or any part thereof. A year is defined as beginning on October 1 and ending September 30.

3.02. The following "business tax" amounts shall be due for the categories listed below.

A. *Professions.*

Professions include, but are not limited to the following: the medical, dental, legal, accounting, auditing, architectural, engineering and surveying professions; interior decorators or designers; financial institutions; realtors; developers; and advertising, insurance and travel agents-

.....50.00 for each 1,000 square feet of gross floor area or portion thereof

- B. *Retail stores (with the exception of food and beverage outlets) and/or service establishments where no product is made, fabricated, assembled, repaired, serviced or prepared* including, but not limited to, the following: clothing, apparel and accessory shops; florists; beauty or barber shops; bakery outlets; newspaper, card or book stores; gift shops; and furniture and furnishing accessory stores-
.....\$50.00 for each 1,000 square feet of gross floor area or portion thereof
- C. *Private Clubs and Theatres-*
.....\$50.00 for each 1,000 square feet of gross floor area or portion thereof
- D. *Retail stores and/or service establishments where a product is made fabricated, assembled, repaired, serviced or prepared* including, but not limited to, the following: restaurants, bars, or lounges, dairies, meat markets, bakeries, food and beverage outlets; shoes, appliance and all other repair stores; dry cleaning plants or stores; jewelers or jewelry stores; printers; Laundromats; photographers or photographic studios; and drug stores and/or pharmacies.
.....\$50.00 for each 1,000 square feet of gross floor area or portion thereof
- E. *Hotels and motels*.....\$ 10.00 for each room or unit
- F. *Decal/registration fee-* (contractors with county-wide or state-wide license)..\$2.00

Sec. 4. Term of Business Tax Receipt .

All business tax receipts issued under this Ordinance shall be valid from October 1, or the date of issuance if the business tax receipt is issued thereafter, through the next succeeding September 30. No business tax receipt shall be valid for longer than one year. All business tax receipts shall be sold by the Village beginning August 1 of each year and the business tax levied by this Ordinance and the fees set forth in this section shall be due and payable on September 30 of each year and expire on September 30 of the succeeding year. If September 30 falls on a weekend or holiday, the business tax is due and payable on or before the first working day following September 30.

Sec. 5. Delinquency penalty.

Business tax receipts that are not renewed when due and payable are delinquent and subject to a delinquency penalty of ten percent (10%) for the month of October, plus an additional five percent penalty for each subsequent month of delinquency until paid. However, the total delinquency penalty may not exceed 25 percent (25%) of the business tax for the delinquent establishment.

Sec. 6. Engaging in business without a business tax receipt ; penalty.

Any person engaging in or managing any business, occupation, or profession without first obtaining a Village business tax receipt as required by this Ordinance shall be subject to a penalty of 25 percent (25%) of the business tax or fee determined to be due, in addition to the foregoing penalty and any other penalties provided by law or ordinance.

Sec. 7. Additional penalty.

Any person who engages in any business, occupation, or profession covered by this Ordinance, who does not pay the required business tax within 150 days after the initial notice of business tax due and who does not obtain the required business tax receipt is subject to civil actions and penalties, including court costs, reasonable attorneys' fees, additional administrative costs incurred as a result of collection efforts, and a penalty of up to \$250.00.

Sec. 8. Transfer of license.

All business tax receipts may be transferred to a new owner when there is a bona fide sale of the business upon payment of a transfer fee of up to ten percent (10%) of the annual business tax but not less than \$3.00 nor more than \$25.00 and presentation of the original business tax receipt and evidence of the sale. Upon written request and presentation of the original business tax receipt, any business tax receipt may be transferred from one location to another location in the Village on payment of a transfer fee of up to ten percent (10%) of the annual business tax but not less than \$3.00 nor more than \$25.00.

Sec. 9. Exemptions.

All provisions of Sections 205.063—205.193, *Florida Statutes*, pertaining to business tax exemptions are hereby incorporated by this Ordinance whenever the state's exemption categories and provisions require that such exemptions be made applicable in the Village. All persons who are thereby exempted from securing a business tax receipt from the Village and who would, except for the exemption, be required to secure a business tax receipt and pay the business tax levied by the Village, shall register with the Village Manager and provide a copy of any and all applicable certificates of compliance, licenses, and permits, provide proof of exemption status and provide proof of adequate liability insurance, and tender to the Village therewith a registration application fee of \$2.00 for expenses incurred in the registration.

Section 2: All Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

Section 3: Should any section or provision of this Ordinance or any portion thereof, any paragraph, sentence or word be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder hereof as a whole or any part thereof other than the part to be declared invalid.

Section 4: Specific authority is hereby given to codify this Ordinance.

Section 5: This Ordinance shall take effect retroactively to January 1, 2007.

FIRST READING this 29th day of November, 2006.

SECOND AND FINAL READING this 31st day of January, 2007.

X
Aye

Nay

X
Aye

Nay

X
Aye

Nay


X
Aye

Nay

X
Aye

Nay


VILLAGE OF GOLF



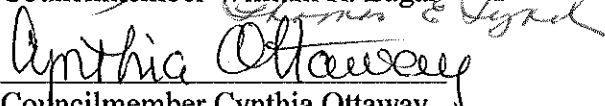
Mayor Michael E. Botos




Vice Mayor Erik E. Joh



Councilmember William R. Lugar



Councilmember Cynthia Ottaway



Councilmember William Rodawig

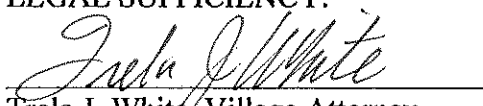
ATTEST:

(SEAL)



Carol Marciano, Village Clerk

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY.



Trela J. White, Village Attorney

THE PALM BEACH POST

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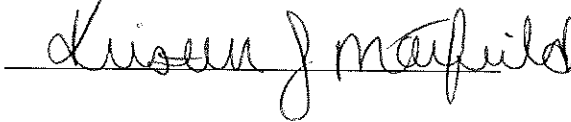
PROOF OF PUBLICATION

STATE OF FLORIDA
COUNTY OF PALM BEACH


Before the undersigned authority personally appeared **Marc Kramer**, who on oath says that he is **Inside Sales Supervisor** of The Palm Beach Post, a daily and Sunday newspaper, published at West Palm Beach in Palm Beach County, Florida; that the attached copy of advertising for a **Notice** in the matter of **Ordinance 82** was published in said newspaper in the issues of **January 28, 2007**. Affiant further says that the said The Post is a newspaper published at West Palm Beach, in said Palm Beach County, Florida, and that the said newspaper has heretofore been continuously published in said Palm Beach County, Florida, daily and Sunday and has been entered as second class mail matter at the post office in West Palm Beach, in said Palm Beach County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she/he has neither paid nor promised any person, firm or corporation any discount rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.



Sworn to and subscribed before 29th day of January, A.D. 2007



Personally known XX or Produced Identification _____
Type of Identification Produced _____

NOTARY PUBLIC-STATE OF FLORIDA
 Kristen J. Maxfield
Commission # DDS28685
Expires: MAR. 14, 2010
Bonded thru Atlantic Bonding Co., Inc.

NO. 7361671
The Village of Golf proposes to adopt the following Ordinance:
ORDINANCE NO. 82
The Village Council of the Village of Golf will hold a Public Hearing to consider the following proposed Ordinance on second and final reading Wednesday, January 31, 2007 at 9:00 a.m., at the Village Administration Building, 21 Country Road, Village of Golf, Florida:
AN ORDINANCE OF THE VILLAGE COUNCIL OF THE VILLAGE OF GOLF, FLORIDA, REPEALING IN ITS ENTIRETY ORDINANCE NO. 39, CONCERNING LOCAL "OCCUPATIONAL LICENSES" AND ADOPTING AN ENTIRELY NEW ORDINANCE CONCERNING THIS SUBJECT MATTER WHICH IS NOW TO BE REFERRED TO UNDER STATE LAW AS "LOCAL BUSINESS TAX RECEIPTS" IN ORDER TO COMPLY WITH A RECENTLY ADOPTED LEGISLATIVE ACT, HOUSE BILL 1269, PROVIDING A CONFLICTS CLAUSE AND A SEVERABILITY CLAUSE, PROVIDING AN EFFECTIVE DATE, AND FOR OTHER PURPOSES.
All interested parties are invited to appear at the meeting as it may be continued from time to time, and be heard with respect to the proposed ordinance.
A copy of the proposed ordinance is on file at the Village Clerk's Office located at 21 Country Road, Village of Golf, FL 33436, for inspection by the public from 8:00 a.m. - 4:00 p.m. Monday through Friday.
If a person decides to appeal and decision may be the Village Council with respect to any matter considered at subject meeting, he will need a record of the proceedings and for such purpose, he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based." (F.S. 286.0105)
VILLAGE OF GOLF
PUB: The Palm Beach Post
January 28, 2007